



DEFENSE FINANCE AND ACCOUNTING SERVICE
INDIANAPOLIS CENTER
INDIANAPOLIS, IN 46249



DFAS-AI/IO

June 18, 2003

MEMORANDUM FOR DIRECTOR, ACCOUNTING SERVICES, AIR FORCE
DIRECTOR, ACCOUNTING SERVICES, NAVY
DIRECTOR, ACCOUNTING SERVICES, DEFENSE

AGENCIES

DIRECTOR, ACCOUNTING SERVICES, MARINE CORPS
ALL DEFENSE AGENCIES

SUBJECT: Fiscal Year-end (FY 03) Accounting and Reporting
Instructions for Funds Executed by Defense Agencies

The attached instructions, covering fiscal year-end processing for funds being executed by Defense Agencies, i.e., Department 97 funds without Army limits, are provided for your use.

Point of contact is Accounting Procedures, 317-510-3380.

/Signed/
William E. Bergmeyer
Deputy Director for Defense
Agencies - Indianapolis Operations

Attachment

1. Year-End Instructions

**FISCAL YEAR-END (FY 03) ACCOUNTING AND REPORTING INSTRUCTIONS
FOR FUNDS EXECUTED BY DEFENSE AGENCIES
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★ Denotes substantive change from last year.

**FISCAL YEAR-END (FY 03) ACCOUNTING AND REPORTING INSTRUCTIONS FOR
FUNDS EXECUTED BY DEFENSE AGENCIES**

1. Purpose. This memorandum provides fiscal year-end accounting instructions for funds executed by Defense Agencies, i.e., Treasury Index 97 funds with other than Army limits.

2. Noteworthy Items.

A. Substantive changes to this instruction are denoted with a ★.

B. Upon receipt of this instruction, accounting activities will stop rejecting transactions citing canceling appropriations. See paragraph 10.A.1. for further information.

C. During the final two weeks of the fiscal year (FY), accounting activities will not unilaterally record obligations on behalf of the fund holder. Obtain fund holder concurrence before recording any obligations on the fund holder's behalf during this time period.

D. Each accounting activity should provide a point of contact (POC) for canceled year transactions via E-mail to ap@dfas.mil by August 22nd. The POC will also receive the vouchers citing canceling appropriations (see Paragraph 4.F.(2), canceling appropriations, item h). We will provide a consolidated list to all accounting activities so questions and advance notices can be communicated and coordinated more effectively.

E. All activities processing expenditure reports must provide a POC for the reporting site and a telephone number where the POC can be contacted during year-end processing. POCs must be available to answer/resolve file transfer, control/detail balancing, or edit problems after duty hours. It is essential that each POC be familiar with all report content and be available to assist in the review process. Provide the name of your POC NLT July 18, 2003, to the appropriate CSCFA-302 report representative in Attachment 3.

3. Certification and Assurance Statements.

A. The accounting activity is responsible to submit the final year-end reports and a copy of the assurance statement at Attachment 4 to the allotment/allowance holder. The accounting activity is responsible for retaining the permanent assurance statement for audit purposes.

B. The allotment/allowance holder is the Agency Director or a designated representative (including the military equivalent) of a Defense activity who receives an allotment/allowance of funds. The Director can delegate in

writing to a position or named individual and an alternate, if desired (Deputy Director or equivalent, Chief of Staff, or Director of Resource Management (DRM)/Comptroller). The allotment/allowance holder will certify the installation level reports using the statement at Attachment 5. The allotment/allowance holder is responsible for retaining for audit the permanent reports and accompanying certification statement, as well as any delegation of authority, IAW record retention requirements.

C. After certification by the allotment/allowance holder, the accounting activity will forward a copy of the installation level reports and assurance statements to the applicable Defense Agency or DFAS Site that will consolidate their installation level reports. Agencies/DFAS Sites that prepare consolidated reports will provide a copy of the consolidated report and their assurance statement at Attachment 4 to Defense Agencies, Indianapolis Operations, Budget Execution Reports Division (DFAS-AI/IO), 8899 East 56th Street, Indianapolis, IN, 46249-1301. Accounting activities reporting Treasury Index (TI) 97 allotment information directly to DFAS-AI/IO for consolidation will provide a copy of the report and their assurance statement at Attachment 4. All Defense Agencies, DFAS Sites, and Accounting Activities will retain for audit their assurance statements attesting to the reliability of the financial reports prepared.

D. The Accounting Activity Director (or the Senior Accountant) at the accounting activity submitting General Ledger Reports will attest to the accuracy and correctness of the individual account balances comprising the general ledger trial balance reports using the statement at Attachment 6, and retain the statement for audit purposes.

4. Special Emphasis.

A. Accurate and Timely Reporting. Accurate and timely reporting is critical, especially at fiscal year-end. Make a special effort to provide reliable report information on or before established due dates. Late and/or inaccurate reporting reflects poorly on the entire financial community and creates additional workload at a time when there is little flexibility. Accounting activities are responsible to assure that electronic submissions are in total agreement with the certified reports. Errors or incomplete submissions may result in re-certification; therefore, please ensure your reporting is reliable and complete. An automated process is used for confirmation of file receipt. The owner of the USER ID transmitting the file will receive an E-mail confirming receipt and providing the results of a preliminary analysis of the data including any possible errors on Headers/Trailers and RIC/CIC combinations. The results are published on the System Support Division website at <https://dfas4dod.dfas.mil/centers/dfasin/corpops/ssd/timeliness/collect.htm>. Systems Support Division will be able to verify receipt of file transfer submissions upon request from 6:00 a.m.

to 6:00 p.m. EST on October 1-8. Activities may verify receipt of their submissions by calling 317-510-4786/4785/2545 or DSN 699-4786/4785/2545. The caller must know the name of the file submitted and the number of lines in the file.

B. Footnotes. Properly footnote, with a detailed explanation, all abnormal balances or conditions contained in the reports outlined in this year-end instruction. Include a written explanation stating the source, the circumstances involved, and actions underway to resolve the condition, and an estimated completion date. Examples include negative unliquidated obligations, negative unobligated balances, debit advances, and negative reimbursement receivables. For AR(M) 1002 and DD COMP(M) 725 reports, footnote abnormal balances at the detail level; not summary totals. Lack of footnotes or vague, generic footnotes are not acceptable.

C. Reimbursable Order Write Down. When both the performing and ordering activities utilize multi-year appropriations, and neither appropriation is expiring, do not write down the reimbursable order. If either the ordering or performing activity use an appropriation (single or multi-year) which is expiring at the end of the fiscal year, you must write down the reimbursable order to the greater of obligations or earnings. For non-federal orders (reimbursable source code (RSC) 9**) that are paid in advance, it is not necessary to write down the reimbursable order unless the performer's funds are expiring.

D. Triannual Reviews of Commitments and Obligations. Fund holders, with assistance from accounting offices, will review commitment, obligation, accounts payable, and accounts receivable transactions triannually. It is imperative that these reviews are accomplished IAW DoDFMR, Volume 3, paragraph 0804.

E. Audit Trails. Activities need to ensure that audit trails are maintained in sufficient detail to permit the tracking of transactions from their sources to their transmission to DFAS. This is necessary to demonstrate the accuracy, completeness, and timeliness of a transaction, as well as to provide documentary support for all data generated and submitted to DFAS for recording in the accounting systems and inclusion in financial reports. Further guidance on audit trails can be found the DoDFMR, Volume 6A, Paragraph 020203.

F. Problem Disbursements.

(1) Follow the guidance provided in the DoDFMR, Volume 3, Chapters 8 and 11, Accounting Policy Implementation Message 01-15 (Supplemental Guidance for Recording Obligations and Resolving Problem Disbursements), and Accounting Policy Implementation Message 02-23 (Revised Obligation Policy for Unmatched Disbursements and Negative Unliquidated Obligations) to manage and obligate problem disbursements. The policy messages can be accessed at the following website:

<https://dfas4dod.dfas.mil/centers/dfasin/library>. The fund holder will research and clear as many problem disbursements as possible IAW DoDFMR, Volume 3, Chapter 11, paragraph 110506, before submission of the year-end reports. It is the joint responsibility of both the accounting activity and fund holder to assure that obligations are recorded for problem disbursements, see DoDFMR, Volume 3, Chapter 11, paragraph 1105.

(2) Use the following list of helpful "Do's and Dont's" to minimize the creation of problem disbursements during the last few weeks of the fiscal year. Note - each item below will not apply to all Agencies/Centers. Disregard any item that does not apply to systems or reports; e.g., CSCFA-110 and CSCFA-304, used at your Agency/Site.

All Appropriations

a. Do - Coordinate with the fund holder prior to recording obligations on behalf of the fund holder during the last two weeks of the fiscal year. Coordinate the action even if the dollar amount is within the authorized thresholds.

★ b. Do - Process all transmittals (TLs) by completely clearing the TL. Partial clearances still represent large percentages of our Unmatched Disbursement (UMD) balances. Accounting activities should establish goals to completely clear TLs. However, at fiscal year-end only, do not process residual balances into the accounting system using Army Management Structure (AMS) 9966 while trying to resolve the transaction. This action will clear the transmittal and reduce absolute partial clearance balances, but it will increase the UMD balance for 9966 transactions. For canceling year transaction, AMS 9966 cannot be used, you must use a valid AMS.

c. Do - Review your monthly expenditure edit accepted and error reports to ensure transactions were properly processed and your staff is correcting errors in a timely manner.

d. Do - Provide assistance to DFAS-CO to clear rejects.

e. Do - Refer to and comply with the requirements provided in this year-end instruction.

f. Do - Refer to and comply with the Central Disbursing Year-End Instructions which will be published separately.

g. Do - Review and comply with write-off procedures in DFAS-IN Regulation 37-1.

h. Do - Clear all DELMAR alpha errors/suspense errors for the fiscal year; at a minimum clear those over 60 days old.

i. Do - Clear all DELMAR numeric errors citing cross-disbursement limits. Ensure only valid cross-disbursement limits are being submitted on the RCS CSCFA-302 reports.

j. Do - Clear all Unreconciled Input Data Report (UIDR) balances over 60 days and provide spreadsheets for Disbursing Symbol Station Number (DSSN) 5570 (Directorate for Centralized Disbursing) to DFAS-IN, Directorate for Departmental Accounting, Expenditure Division (DFAS-AHE/IO) for file maintenance NLT August 29th.

k. Do - Verify that all interfund billings have been processed by Defense Automated Addressing System Center (DAASC).

l. Do - Submit the RCS CSCFA-302/304 reports on time.

m. Do - Coordinate internally to ensure all documents are processed prior to cutoffs.

n. Do Not - Reject any transactions to DSSN 5570.

o. Do Not - Process rejects/chargebacks to any station other than 5570 without a concurrence during August, September, and October.

p. Do Not - Reject disbursements amounting to \$2,500 or less. However, travel advances and settlements, pay entitlements, and FMS disbursements will be rejected in accordance with subsections 111404 and 111405 of the DoDFMR, Volume 3.

q. Do Not - Send out partial CSCFA-110 reports during August, September, and October.

Canceling Appropriations

a. Do - Clear/accept all transactions citing canceling appropriations by August 29th.

b. Do - Notify Analysis Division, 317-510-5455 or DSN 699-5455, during September to do file maintenance if a charge or clearance cites a canceling appropriation and the offset is in a non-canceling appropriation on the August uncleared.

c. Do - Clear/accept entire T/Ls having any canceling year transactions which can not be eliminated by file maintenance.

d. Do - Notify your DFAS-IN POC every month when there is file maintenance that can be done to eliminate canceling year transactions.

e. Do - Remember that any canceling appropriation transaction remaining on the uncleared listing of the fiscal station (FSN) at September 30th will have a clearance processed by the Analysis Division (POC is at 317-510-5455 or DSN 699-5455) against the canceling year funds of the charged FSN prior to producing the final September 30th uncleared. If there is a charge against a canceling appropriation and the clearance is against a non-canceling appropriation, this process will remove the charge leaving a stand-alone clearance.

f. Do - Provide assistance to DFAS-CO to clear rejects in canceling appropriations.

g. Do - Advise customers to send invoices for canceling appropriations through the Columbus Liaison Office (LO), 614-693-8286. The LO will ensure these invoices are received by the appropriate invoice control area at DFAS-CO.

h. Do - For vouchers paid by paying offices other than Columbus, send copies of vouchers paid during the last two weeks of September to the accounting activity. For vouchers paid by Columbus, the LO will obtain the hard copy vouchers, sort, identify, and fax/E-mail them to the applicable accounting activity. We will provide a consolidated list of accounting activity POCs by E-mail during the last week of August (see paragraph 2.C. above).

i. Do - Canvas all UIDRs in August for unprocessed canceled year transactions.

j. Don't - Process any charges citing a canceling year appropriation in September without faxing/E-mailing a copy of the transaction to the charged activity so that the charged activity can process a clearance in September. Use the following website to locate information concerning FSNs: <http://referencetool.dfas.mil>.

k. Don't - Reject any charges citing canceling appropriations in September without faxing/E-mailing a copy of the reject letter to the charging DSSN. Use the following website to locate information concerning DSSNs: <http://referencetool.dfas.mil>.

5. Expenditure Reporting.

A. Research and correct transactions currently appearing on the suspense history listing prior to September 30th of the current fiscal year. Aged Interfund suspense transactions in 97F3885 should be absorbed. This clearing account is no longer used as a default for invalid interfund fund cites.

B. Research and correct transactions for canceling year appropriations appearing on the mapper listing prior to September 30th of the current fiscal year.

6. Status Reporting. For reconciliation purposes, prepare Departmental reports AR(M) 1176/SF 133, AR(M) 1002, DD-COMP(M) 725, and the Report on Receivables Due From the Public, at the fiscal year, basic symbol, and four position limit level. Submit the following status reports for year-end:

A. Report on Budget Execution - AR(M) 1176/SF 133

★ 1. Reference DoDFMR, Volume 6A, paragraph 0403, and Office of Management and Budget (OMB) Circular No A-11, Part 4. This report shows the status of budgetary resources and related financial information on a consistent basis, in practicable detail. Prepare this report for every appropriation receiving appropriated funds at the four position limit level.

2. The heading of the report will show the DoD Component submitting the report, the title of the appropriation/fund, and the ending date of the period covered by the report. Number the report pages consecutively. Show the page number and number of pages in the basic report. Report all amounts in dollars and cents; do not round.

3. An authorized officer of the DoD Component submitting the report must sign the first sheet of the report in the space provided at the bottom.

4. The AR(M) 1002, DD Comp 725, and SF 225 report totals must reconcile to this report. Attachment 7 lists the validations Budget Execution Division makes on the report.

B. Appropriation Status by Fiscal Year Program and Subaccounts - AR(M) 1002.

1. Reference DoDFMR Volume 6A, paragraph 0406. This report provides budget execution information at the lowest level of detail (budget activity code) with respect to obligation authority, for direct and reimbursable funds.

2. Use a separate sheet for each appropriation/fund account, unless a report for an annual or multiple-year appropriation account consists of a few lines and there is sufficient space on a single sheet.

3. Amounts reported must agree with corresponding information shown on the Report on Budget Execution. Attachment 8 lists the validations performed on this report.

C. Report of Reimbursable Transactions - DD COMP(M) 725.

1. The requirement to submit the report to DFAS-AI/IO is still in effect, as the information is used by those Defense Agencies that consolidate the Audited Financial Statements (AFS).

2. This report provides budget execution information with respect to reimbursements, in terms of their sources (source of reimbursement), and the fiscal year programs being executed. Submit this report for all appropriations with funded programs, including expired appropriations.

3. Accounting records maintained in accordance with the standards contained in the DoDFMR, Volume 14, are the basis for reporting the applicable appropriation and fund accounts.

4. Amounts reported must agree with corresponding data shown on the related Report on Budget Execution. Attachment 9 lists the validations performed on the report.

D. Report on Obligations - SF 225.

1. This is a yearly report on obligations by object class and related summary data. The Office of the Deputy Comptroller uses this report to project the economic effect of U.S. Government transactions in advance of the related outlays. Do not report deposit fund accounts on the SF 225.

2. Prepare a separate report for each reportable basic symbol. Consolidate information for the annual and multiple-year accounts under the same basic symbol or fund title. Round amounts to the nearest thousand.

3. Dollar amounts should be consistent with amounts reported on the Report on Budget Execution. Attachment 10 lists the validations performed on the report.

E. Supplementary Schedule of Recoveries of Prior Year Obligations.

1. This information, by budget activity and project, on recoveries of prior year obligations in no-year, unexpired, and expired appropriation accounts is needed annually for budget preparation. Submit a supplementary schedule by budget activity code and project as of September 30th of each year.

2. Report direct and reimbursable recoveries for both unexpired and expired years. Identify all direct recoveries by a budget activity code. Lines 4A and 4B of the AR(M) 1176 or line

4A of the SF 133 must equal the total supplementary schedule by budget activity code.

F. Report on Receivables Due from the Public and Direct and Guaranteed Loans Reported by Agency and Program Due From the Public.

1. Prepare the reports in accordance with the DoDFMR, Volume 6, Chapter 5, and the Treasury Financial Manual.

2. The Report on Guaranteed Loans provides an analysis of the amount of loans receivable, plus an analysis of the outstanding contingent liability for guaranteed loans. Use general ledger account code (GLAC) balances Loans Receivable (1350) and Allowance for Loss-Loans Receivable (1359) to prepare this report. You may use subaccounts to separate direct loans from guaranteed loans. Analyze GLAC balances for Loans Receivable-Public-Current (1353), Loans Receivable-Public-Noncurrent (1354), and Allowance for Loss-Loans Receivable (1359) prior to preparing the report. Report all amounts in whole dollars.

3. The Report on Receivables Due from the Public provides advice to agency managers on the status of receivables and credit management efforts. Use GLACs Accounts Receivable-Public-Current (1313), Accounts Receivable-Public-Noncurrent (1314), Refunds Receivable-Public (1316), Allowance for Loss on Accounts Receivable (1319.2), and Claims Receivable-Public (1320) to report the accounts receivable balances, and use GLACs Loans Receivable-Public-Current (1353), Loans Receivable-Public-Noncurrent (1354), and Allowance for Loss-Loans Receivable (1359) to report the loans receivable balances. Report all amounts in whole dollars. Analyze these accounts prior to preparing the report. It is very important that this report be submitted and that the amounts be accurate. The Report on Receivables Due from the Public is a requirement for all DoD Components to include the Defense Agencies. We are asking all accounting offices/activities supporting a Defense Agency to ensure that accurate public receivable data is submitted for each Defense Agency. If the reports are not submitted, or the amounts are not accurate, it creates differences between the public receivables reflected in the audited financial statements (AFS) and the budget execution reports.

a. Accounting activities must prepare a consolidated schedule for each Defense Agency and Military Department; e.g., Army, Air Force, etc. Show all receivables on the consolidated schedule, including those due from foreign, State, and local governments. Prepare a memorandum to show amounts due the U.S. Government as a result of audits. Report the information by FY, basic symbol, and limit. Defense Agencies with no receivables must submit a negative report.

b. Report all amounts representing public receivables due and payable as receivables, even if the amount is subject to change through administrative appeal or litigation.

G. Program Budget Accounting System (PBAS) - Funds Distribution. Information concerning PBAS will be provided in the PBAS Year-End Message which will be available in August on the PBAS website: <https://dfas4dod.dfas.mil/systems/pbas>.

7. General Ledger Trial Balance Reporting.

A. Reference DFAS-IN memorandum dated March 26, 2003, subject: Revised Reporting Dates for General Ledger Trial Balances Submission (see DFAS-IN AFS web page: <https://dfas4dod-dev.dfas.mil/centers/dfasin/sustaining/afs/>). POCs are Defense Agency Audited Financial Statements Division, 317-510-2674; File Transfer Protocol (FTP) requirements, 317-510-1187; and Quarterly Trial Balance Reporting, 317-510-2670.

B. In accordance with the March 26, 2003, memorandum, Defense Agencies and other TI-97 reporting entities must submit to Defense Agency, Audited Financial Statements Division, quarterly and year-end general ledger trial balances. Report proprietary trial balances. Do not use summary accounts. Specifically, do not use the summary expense account 6100, but break out expenses into their various components [Personnel Compensation-Civilian (6111), Personnel Compensation-Military (6112), Transportation of Things (6117), etc.]. Report all amounts using dollars and cents with no decimals or commas. Right justify the amount field and use a minus (-) sign at the beginning of the amount field for credit amounts. Report the GLAC field left justified. Balance the trial balance submission to the penny, and submit the electronic file using the following structure: Text File, ASCII, Fixed Width. Do not submit general ledger accounts with zero amounts.

C. Prior Period Adjustments. Trial balance submitters reporting prior period adjustments (GLAC 7400) are to submit the following information:

1. The general ledger account(s) the prior period adjustment corrected.

2. The accounting entry that should have been entered in the prior period.

For example, the September 30 trial balance includes a prior period adjustment of \$100,000. The adjustment was necessary because \$100,000 of Federal accounts payable was erroneously omitted from the previous fiscal year's trial balance. The trial balance submitter should footnote their trial balance submission as follows:

Prior Period Adjustments:
Debit 740000 \$100,000
Credit 211100 \$100,000
In the previous fiscal year the entry should have been:
Debit 612000 \$100,000
Credit 211100 \$100,000

This information is critical to the U.S. Treasury in their efforts to prepare AFS for the U.S. Government.

D. Trial balances will be used to prepare the Other Defense Organizations General Funds Audited Financial Statements (AFS). In addition, we will use selected trial balances to prepare auditable financial statements for the Defense Advanced Research Projects Agency, the Missile Defense Agency, Defense Information and Systems Agency, and the Defense Threat Reduction Agency. Also, the year-end trial balances (plus adjustments) will be used to report year-end Other Defense Organizations Adjusted Trial Balances to the Department of Treasury via the Federal Agency Centralized Trial Balance System (FACTS). The Treasury will include this information in the Financial Report of the U.S. Government. The Other Defense Organization General Funds AFS also form a material part of the DoD Agency-Wide AFS. Deviations from these reporting requirements may cause major delays and material misstatements in the Other Defense Organizations General Fund AFS.

E. Prior to submitting the year-end trial balances, Defense Agencies and other TI-97 reporting entities should apply the following validation checks:

(1) Identify and correct abnormal and duplicate balances in general ledger trial balances before submission to Defense Agencies, Audited Financial Statements Division. Examples of abnormal balances are credit balances in asset accounts and debt balances in liability accounts. Some abnormal balances are appropriate and do not require correction. However, all abnormal balances must be identified and explained in footnotes accompanying the general ledger trial balances. Defense Agency submitters should report abnormal balances in the following excel spreadsheet format:

Explanations Accompanying Trial Balances
Submitter: DFAS

APPROPRIATION 97 01 0100.6034

SGL ACCT NO	ABNORMAL BALANCE	REASON FOR ABNORMAL BALANCE
2111NF	789,345.02	Abnormal balances due to undistributed disbursements offset against payables.

(2) Review functional relationships between accounts (e.g., if reporting intra-governmental accounts receivable, do not submit an intra-governmental allowance for loss on accounts receivable). If reporting accumulated depreciation, also report depreciation expense for the reporting year.

(3) Submit trial balances in a preclosing state. Do not post amounts to the 3310 series of accounts, Net Results of Operations. However, report Fund Balance with Treasury and Unexpended Appropriations as of September 30th.

(4) Report intra-governmental activity using RSCs in the field provided. Identification of intra-DoD and intra-governmental accounts is critical to preparing the DoD consolidated Financial Statements. This identification is also used to report intra-governmental accounts to the U.S. Treasury for elimination from the Financial Report of the U.S. Government.

(5) Reconcile the fiscal year-end proprietary trial balances to your September 30, 2002 certified budget execution reports prior to submission to Audited Financial Statements Division. Specific instructions can be found on the DFAS-IN AFS web page:
<https://dfas4dod-dev.dfas.mil/centers/dfasin/sustaining/afs/>.

(6) Ensure that changes in assets, liabilities, and equity from FY 02 to FY 03 are accounted for in expense, revenue, gains, losses, prior period adjustments, or transfer accounts.

F. Federal Agency Centralized Trial Balance System (FACTS). Audited Financial Statements Division is responsible for reporting TI-97 Adjusted Trial Balances to the Department of the Treasury via FACTS. They will use the year-end trial balances as the basis for TI-97 FACTS reporting. However, Defense Agencies and other TI-97 reporting entities may submit adjustments to their trial balances. Submit adjustments based on Principal Staff Assistant review of TI-97 AFS to Audited Financial Statements Division no later than December 5, 2003. Submit adjustments based on audit recommendations no later than December 15, 2003. Submit the adjustments as journal entries to the general ledger. Identify the fiscal year, appropriation, and limit in the adjustments, and include supporting documentation. POC can be reached at 317-510-2592.

G. Notes Report. In addition to year-end trial balances, Defense Agencies and other TI-97 reporting entities will submit supporting notes. It is essential that Audited Financial Statements Division receive these notes to prepare complete and accurate financial statements for the Defense Agencies and to forward the information to Treasury for inclusion in the U.S. Government Financial Statements. The format for the Notes report can be found in the Treasury Financial Manual, Transmittal Letter (T/L) #602, Appendix 1. T/L #602 can be found on the Treasury's

Financial Management Services Web site, <http://www.fms.treas.gov/tfm/voll/tl.html>, or see the DFAS-IN AFS web page for the most recent FACTS Notes guidance. TI-97 reporting entities will submit Notes consolidated by Defense Agency and should not submit a Note report by each appropriation and limit or sub-allocation.

8. Defense Working Capital Fund (DWCF) Reporting.

A. Defense Working Capital Fund Accounting Report AR (M) 1307.

1. Reference the DoDFMR, Volume 11B, Chapter 70. The total report package includes the following:

- a. Statement of Financial Position.
- b. Statement of Cash Flows.
- c. Statement of Operations and Changes in Net Position.

2. Reconcile the statements to the Report on Budget Execution. Footnote all abnormal balances. Provide a copy of the customer acceptance for each business area. Report amounts on the Report on Budget Execution (AR (M) 1176/SF 133) in dollars and cents and the Defense Working Capital Fund Accounting Report (AR (M) 1307) in thousands of dollars.

B. Attachments 11 through 13 list the edits, checks, and validations made on the remaining DWCF status reports.

9. Canceling Appropriations.

A. Cancel all accounts with a positive unexpended cash balance that expired for obligation purposes (see Attachment 14) on or before September 30, 1998, by September 30, 2003, in accordance with the Public Law 101-510. Accounts with a negative cash balance cannot be canceled in accordance with Treasury's guidance. Defense Agencies and DFAS Central Sites reporting AR(M) 1176/SF 133 appropriations that are canceling must keep their books open if the total unobligated available and unavailable plus the total obligated balance, net EOP, equate to a negative amount (lines 8 plus 9 plus 13 of DD Form 1176, or lines 9 plus 10 plus 14 of the SF 133). If the canceling appropriation has a negative unexpended cash balance, continue submitting all outgoing departmental reports (e.g., 1176/133, 1002 and 725). DFAS-IN will notify Defense Agencies and DFAS Central Sites when an appropriation with a negative cash balance has been restored to a positive status and is scheduled to be canceled by Treasury. Key policy provisions include the following:

1. Canceling an obligated balance does not relieve the U.S. Government of its legal liability to pay or maintain records for services rendered or products delivered. Accounting records are the official financial status of the account. An audit trail must remain intact after accounts cancel to support the existing liability against future appropriations. The audit trail must identify the original year of the appropriation. Disbursements made from unexpired funds to liquidate these liabilities must cite the year of the original appropriation and cannot exceed the unexpended balance of the canceled appropriation or 1 percent of the current year appropriation, whichever is less.

2. Treasury requires footnoting certified reports for pending payments for obligated balances canceled and paid during the following fiscal year. At year-end, include a supplemental schedule with the certified reports for any pending payments of canceled obligations that will be made in the following fiscal year out of current (unexpired) funds. Identify the accounts charged, amount charged to each account, and the purpose of the payments.

B. Receivables are equal to earnings minus collections. Review canceling receivables before year-end to ensure they are valid and collectible.

C. Expedite the processing of uncleared transactions for others, transactions by others, and interfund charges for canceling account balances. This includes prompt identification and processing of canceling account transactions on incoming transmittals.

D. Make payments pertaining to canceled appropriations from unexpired accounts. You cannot roll funds received this fiscal year to pay for canceled appropriation liabilities into next fiscal year. Obligate and disburse the funds or return them prior to September 30th. You do not have to return multi-year appropriation funds that are not in the last year of their period of fund availability. Establish budget activity codes for canceled appropriations to provide an in-out procedure to process obligations, payments, and adjustments. These budget activity codes cannot have unobligated or unliquidated obligation balances in expired appropriations.

E. The following conditions are not acceptable during September processing for canceling appropriations. Correct these errors before submitting reports:

1. Negative unliquidated obligations at budget activity code level.

2. End-of-period unliquidated obligations or reimbursement receivables for undistributed disbursements or collections.

3. Negative unobligated balances caused by accounting errors.
4. Reimbursements receivable for unearned revenue.
5. Credit undelivered orders.
6. Credit unfilled orders. Adjust earnings or orders when correcting unfilled orders.
7. Credit accounts payable.
8. End-of-period advances (positive or negative values).

10. Transactions Affecting Canceling Appropriations. Note - the following requirements will not apply to all Agencies/Central Sites. Disregard any item below that does not apply to systems or reports; i.e., CSCFA-110 and CSCFA-304, used at your Agency/Center.

A. Expedite the processing of transactions recorded against canceling appropriations. It is imperative that these transactions be posted to the accounting records prior to the appropriation canceling.

(1) Effective upon receipt of this instruction, accounting activities will stop rejecting transactions citing canceling appropriations. Instead, contact the activity originating the transaction, provide the reasons for not processing the transaction (to include the correct FSN if known), and request they either provide additional support or reverse the charge. They must promptly research and take corrective action on these canceling appropriation inquiries.

(2) Activities processing canceling appropriation transactions in September will notify the applicable accounting activity by E-mail/fax of any canceling appropriation transactions. Disbursing activities or accounting activities will provide a copy of the voucher, supporting documentation, DSSN, and the transmittal number of the CSCFA-110 report (for Transactions for Others (TFOs) only) on which the transaction will appear. Accounting activities receiving these notifications must post the transaction to the accounting records and include the clearance record on the September CSCFA-304 report. Accounting activities should follow the procedures in paragraph 10.A.1. if they cannot promptly post the transaction to the correct appropriation.

B. After processing the September CSCFA-304 reports, Departmental Accounting, Expenditure Division will make departmental level adjustments for any remaining uncleared TFO, Transaction by Others (TBO), interfund, Defense Cash

Accountability System (DCAS) and cross disbursing canceling appropriation transactions. When an accounting activity is the responsible clearing entity, Expenditure Division will charge uncleared TBO (OA 90) and interfund (OA AA) balances to the parent OA of the fiscal station as identified in DFAS-IN Manual 37-100, or to the applicable Defense Operating Agency as identified in DFAS-IN Manual 7097.01. The transactions will cite suspense project code 9966, Allotment Serial Number (ASN) CNCL, and for collections, RSC S00. Expenditure Division will provide copies of the journal vouchers (JVs) to the applicable DFAS Indianapolis reporting POC for forwarding to the accounting activity. The September CER will include the departmental level adjustments. Expenditure Division will charge uncleared TFO rejects (OA 99) and cross disbursements to a departmental level OA.

C. Accounting activities may receive some September or prior CSCFA-110 reports or interfund bills after they have completed September processing. Possible situations and required actions relating to disbursements made prior to the appropriation canceling are:

(1) Receipt of original CSCFA-110 reports previously received per paragraph 10.A.2. Do not take further action. Use accompanying CSCFA-110 control records (KC records) as necessary.

(2) CSCFA-110/interfund bills include canceled appropriation transactions not previously received. Post valid transactions to the canceled appropriation records you maintain. Do not report an acceptance record on the CSCFA-304 report or a disbursement or collection on the status of funds reports. Expenditure Division will have already processed the transactions as stated in paragraph 10.B. Forward invalid transactions to Expenditure Division. Adjust CSCFA-110 control records (KC records) as necessary to avoid creating a reject.

★ (3) CSCFA-110 reports or interfund bills include canceled appropriation account transactions not previously received, but upon review the accounting activity determines the transactions are valid charges to a non-canceled appropriation.

a. If the transaction is from DFAS-Columbus (DSSN 6469, 6422, or 6356), and you provide accounting reports for the appropriation cited, accept the transaction into the appropriation listed on the RCS CSCFA-110 report even if that appropriations incorrect. If you do not provide accounting reports for the appropriation cited, leave the transaction as uncleared. The accounting activity will initiate a contract reconciliation. See DFAS-IN Regulation 37-1, chapter 19, paragraph 190301.

b. If the transaction is from a DSSN other than those listed in paragraph (3)a. above, post the transaction against the correct appropriation, report an acceptance record on

the CSCFA-304 report, and report a disbursement or collection on the status of funds reports. See DFAS-IN Regulation 37-1, chapter 19, paragraph 190301.

★ (4) CSCFA-110 reports or interfund bills include non-canceled appropriation transactions, but upon review you determine the transactions are valid charges to a canceled appropriation.

a. If the transaction originated from DFAS-Columbus (DSSN 6469, 6422, or 6356), leave the transaction as uncleared. The accounting activity will initiate a contract reconciliation. Once the contract has been reconciled between the official accounting records and MOCAS, initiate a request for canceled account adjustment. See phone number for the expenditure support team, closed account adjustments POC, in Attachment 3. Do not post the transaction to your records without prior coordination and approval from DFAS-Indianapolis.

b. If the transaction is from a DSSN other than those listed in paragraph (4)a. above, request authority to process a canceled account adjustment from DFAS-Indianapolis Expenditure Division. See phone number for the expenditure support team, closed account adjustments POC, in Attachment 3. Do not post the transaction to your records without prior coordination and approval from DFAS-Indianapolis.

D. Expenditure Division will not receive all Air Force, Navy, and State Department cross disbursement vouchers citing canceling appropriations prior to FY end. Upon receipt of these vouchers, Expenditure Division will forward them off line on a manual CSCFA-110 report to the applicable accounting activity. Accounting activities should process these vouchers following the guidance in paragraph 10.C.

★ E. When the accounting activity cannot clear a TBO or interfund because it is in the wrong appropriation, the procedures described in paragraphs 10.C and 10.D will apply. Remember that if the transaction is from DFAS-Columbus (DSSN 6469, 6422, or 6356), and you provide accounting reports for the appropriation cited, accept the transaction in to the appropriation listed on the RCS CSCFA-110 report even if that appropriation is incorrect. If you do not provide accounting reports for the appropriation cited, leave the transaction as uncleared. In both situations the accounting activity will initiate a contract reconciliation. See DFAS-IN Regulation 37-1, chapter 19, paragraph 190301. In addition, there may be other instances of expenditure reporting errors affecting canceling appropriations. Treasury regulations allow for adjustments to canceled appropriations due to obvious clerical error of misclassified payments. Obtain approval from the Expenditure Division for these adjustments.

F. Activities processing transactions against canceling appropriations through DCAS must ensure that all supplemental information is provided so that the receiving accounting activity can post the transaction prior to year-end. Accounting activities must ensure they access Operational Data Store (ODS) to pull the transactions charged to fiscal stations they support.

G. You cannot cite canceled appropriations on disbursement and collection documents after September processing is completed. The DFAS-IN expenditure edit processes will convert the reported canceled appropriation transaction to suspense account 97F3875.0111/0222 and charge the submitting activity with the applicable error code. Charge disbursements that normally would have been charged to the canceled appropriation against an unexpired appropriation. Obtain unexpired funds from the fund manager. Credit collections received after the appropriation cancels to 97R3200.0001.

11. Property Accounting.

A. Ideally, property accountability systems automatically interface with general ledger accounting systems for financial reporting of inventory, general equipment, and real property. However, where a direct system interface is not present, obtain the financial inventory and personal property balances from the accountable property officers and post them to the applicable general ledger accounts for trial balance reporting to Defense Agencies Indianapolis Operations, Audited Financial Statements.

B. Designated personnel at the accounting activities and accountable officers should be cognizant of significant changes in dollar amounts from the previous reporting period and be able to explain the reason for the change. We consider significant to be any variance that exceeds plus or minus 10% of the previously reported balance. In addition, designated personnel should analyze general ledger account balances to determine if balances are abnormal, have the proper accounting classification, are properly reported to the correct general ledger account, and are accurate.

C. Obtain customer certifications attesting to the accuracy of amounts reported for property, plant and equipment, including inventory on feeder reports used in updating the fiscal year-end general ledger trial balance. DFAS-IN, Field Accounting Directorate, Accounting Procedures Division (DFAS-AIC-IO) will provide year-end property reporting instructions under separate cover.



**SCHEDULE OF REPORT DUE DATES
FOR DEFENSE AGENCY REPORTS TO DFAS-IN**

REPORT	DUE DATE	POC Phone Number
Installation 112, 218, allotment ledger, DBT, 1058, misc allot rpts	2400 EST, October 7th	317-510-4578
DD Form 1176/SF 133	2400 EST, October 14th	317-510-4578
DWCF AR(M) 1307	2400 EST, October 14th	317-510-2634
AR(M) 1002	1200 EST, October 17th	317-510-4578
Schedule of Recoveries of PY Obligations	1200 EST, October 28th	317-510-4578
DD-COMP(M) 725	1200 EST, October 17th	317-510-4578
SF 225	1200 EST, October 28th	317-510-4578
Report on Receivables Due From the Public, Report on Guaranteed Loans	1200 EST, October 20th	317-510-6187
Year-End Gen Ledger Trial Balances & Supporting Notes	1200 EST, October 15th	317-510-2670 317-510-3113
DD 1506, DD 1761	1200 EST, October 30th	317-510-5609 317-510-3079
Notes Report	1200 EST, November 1st	317-510-2592
Problem Disbursement Report	1200 EST, October 11th	317-510-4109
DWCF SF 133	2400 EST, October 14th	317-510-2634
DWCF SF 225	2400 EST, October 28th	317-510-2634
DWCF Report on Receivables Due From the Public	2400 EST, October 23th	317-510-2634
DWCF Supplemental Report of Fed and Non-Fed Orders Received	2400 EST, October 14th	317-510-2634
302 Report (Receipt of Report)	2400 EST, October 1st	317-510-5431
304 Report	2400 EST, October 1st	317 510-4649 317-510-5190
1061 (Interfund Billing)	2400 EST, October 1st	317-510-7216 317-510-4585
Interfund processing for DAASC summary billing records	2400 EST, October 3rd	317-510-5436 317-510-4585



**SCHEDULE OF REPORT DUE DATES
FOR DFAS CENTER REPORTS TO DFAS-IN**

REPORT	DUE DATE	POC Phone Number
DD Form 1176/SF 133	2400 EST, October 14th	317-510-4578
DWCF AR(M) 1307	2400 EST, October 14th	317-510-2634
AR(M) 1002	1200 EST, October 17th	317-510-4578
Schedule on Recoveries of PY Obligations	1200 EST, October 29th	317-510-4578
DD-COMP(M) 725	1200 EST, October 17th	317-510-4578
SF 225	1200 EST, October 28th	317-510-4578
Report on Receivables Due From the Public & Report on Guaranteed Loans	1200 EST, October 20st	317-510-6187
Year-End Gen Ledger Trial Balances & Supporting Notes	1200 EST, October 15th	317-510-2670 317-510-3113
DD 1506, DD 1761	1200 EST, October 30st	317-510-5609 317-510-3079
Notes Report	1200 EST, November 1st	317-510-2592
Problem Disbursement Report	1200 EST, October 18th	317-510-4109
DWCF SF 133	2400 EST, October 14th	317-510-2634
DWCF SF 225	2400 EST, October 28th	317-510-2634
DWCF Report on Receivables Due From the Public	2400 EST, October 23rd	317-510-2634
DWCF Supplemental Report of Federal and Non-Federal Orders Received	2400 EST, October 14th	317-510-2634
302 Report (Receipt of Report)	2400 EST, October 1st	317-510-5431
304 Report	2400 EST, October 1st	317 510-4649 317-510-5190
1061 (Interfund Billing)	2400 EST, October 1st	317-510-7216 317-510-4585
Interfund processing for DAASC summary billing records	2400 EST, October 3rd	317-510-5436 317-510-4585



**POINTS OF CONTACT
EXPENDITURE SUPPORT TEAMS**

Functional Duties	COMMERCIAL/DSN
Treasury File (SOT/SOIF)	317-510-5140/699-5140
Uncleared IF *Departmental Level (Installation Level to Spt Teams)	317-510-5436/699-5436 317-510-5456/699-5456
Balance Forward Loads-Other Svcs	317-510-1050/699-1050 317-510-3533/699-3533 317-510-7955/699-7955
Year-end JV-Close Outs	317-510-5455/699-5455 317-510-5140/699-5140
Monitor Closed Account Adjustments	317-510-4593/699/4593 317-510-5140/699-5140
302 Receipt of Report POCs by DSSN: DSSN 5570, 5052 DSSNs 5286,6353,6436,8733,8734, 8735,8785 DSSNs 5498,5499,6321,6333,6335, 6350,6355,6356,6362,6387,6411,6460,6469, 6551,6583,6944,8579,8599, 8763,8764, DSSNs 5588,8748,8786,8547,8551,8787 All other DSSNs	317-510-5431/699-5431 317-510-4593/699-4593 317-510-4594/699-4594 317-510-5770/699-5770 317-510-6350/699-6350 317-510-5431/699-5431



**POINTS OF CONTACT
ACCOUNTING PROCEDURES**

SUBJECT	COMMERCIAL/DSN
DWCF	317-510-3288/699-3288
Fixed Assets	317-510-4069/699-4069
Reports	317-510-3380/699-3380



**POINTS OF CONTACT
FISCAL CODE PROCEDURES**

SUBJECT	COMMERCIAL/DSN
DoD Appropriations	317-510-5880/699-5880
FSNs, DSSNs, OAs	317-510-4603/699-4603
EORs, FCAs, MDEPs, SODPs, ROCs	317-510-6153/699-6153

ASSURANCE STATEMENT

(LETTERHEAD)
ASSURANCE OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

(LIST OF BASIC SYMBOL & LIMITS BEING CERTIFIED)

I hereby attest that the information reported, based on transactions received, is a complete, consistent, and verifiable compilation of amounts contained in official accounting records and agrees with the General Ledger Trial Balance. The information is presented fairly in conformity with generally accepted DoD accounting procedures, applicable regulations and governing laws. Any adjustments made are accurate and proper.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)
TITLE: (TITLE OF POSITION)

EXPLANATION

THIS ASSURANCE STATEMENT IS FOR USE BY THE ACCOUNTING ACTIVITY TO THE ALLOTMENT HOLDER AND AGENCIES PREPARING THEIR CONSOLIDATED REPORTS. IT IS ALSO FOR USE BY AGENCIES PREPARING CONSOLIDATED REPORTS AND INSTALLATIONS UNDER DIRECT REPORTING TO DEFENSE AGENCIES, BUDGET EXECUTION.

ALLOTMENT HOLDER CERTIFICATION STATEMENT

(LETTERHEAD)
CERTIFICATION OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

(LIST OF BASIC SYMBOL & LIMITS BEING CERTIFIED)

I hereby certify that the amounts shown in this report are correct. All known transactions meeting the criteria of 31 U.S.C. 1501 (A) have been obligated and are so reported.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF CERTIFYING OFFICIAL)
TITLE: (TITLE OF POSITION)

EXPLANATION

THIS CERTIFICATION IS FOR USE BY ALLOTMENT HOLDERS TO CERTIFY
THEIR ALLOTMENT REPORTS

GENERAL LEDGER ASSURANCE STATEMENT

(LETTERHEAD)
ASSURANCE OF GENERAL LEDGER TRIAL BALANCE
SEPTEMBER 30, XXXX

I hereby attest, based on transactions received, that the general ledger trial balances are correct and agree with the certified status reports. Balances are supported by subsidiary records for all budgetary, asset, liability, equity, revenue and expense accounts. The general ledger trial balances have been reconciled to appropriate subsidiary ledgers, as required.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)
TITLE: (TITLE OF POSITION)
ADDRESS AND TELEPHONE NUMBER

(LIST OF BASIC SYMBOLS & LIMITS BEING PROVIDED)

EXPLANATION

THIS ASSURANCE STATEMENT WILL BE SIGNED BY THE ACCOUNTING ACTIVITY. GENERAL LEDGER TRIAL BALANCES WILL BE SUBMITTED DIRECTLY FROM THE ACCOUNTING ACTIVITY TO DEFENSE AGENCIES - INDIANAPOLIS OPERATIONS, AUDITED FINANCIAL STATEMENTS DIVISION.

**CHECKLIST FOR
DD FORM 1176 -- REPORT ON BUDGET EXECUTION BALANCES
BROUGHT FORWARD**

Make sure all balances brought forward from the previous year remain the same.

Current Line	=	September 30 Balances Brought Forward
Line 2A	=	Line 8 (Total Unobligated Balances Available) plus Line 9 (Total Unobligated Balances Not Available)
Line 11A	=	Line 13A (Total Gross Unpaid Obligations)
Line 11B	=	Line 13B (Total Uncollected Reimbursable Orders)
Line 11	=	Line 13 (Total Obligation Balance, Net)
Line 15C	=	Line 15A (Net Accounts Payable, EOP)

Edit Checks Performed:

Department
Appropriation
Line Number
Accounting Date
Submitter

Validation Checks Performed:

Current Year Lines Positive - 3A, 3B, 14A, 14B
 Prior Year Lines Positive - 4A, 4B
 All Years Positive - 7A, 7B, 8A, 8D, 13A1, 13A2, 13B1, 13B3
 Line 13B3 > Line 13B2
 All Years Negative - Lines 13A3, 13B2
 Line 6 > Line 7
 Line 6 = Line 10
 Lines 11A + 7 - 4 - 14A = Line 13A
 Sep 30 (Line 13B1 + Line 13B2) plus Current year (Line 3A - Line 14B)
 = Line 13B1 - 13B2
 Sep 30 Line 13B3 + Current Year Line 3B = Current Year Line 13B3
 Lines 13A2 + 13A3 - 13B1 - 13B2 = Line 15A
 Line 3C = 0
 Line 9A = 0

**CHECKLIST FOR
AR(M) 1002 -- APPROPRIATION STATUS BY FY PROGRAM AND SUBACCOUNTS
REPORT**

AR(M) 1002 REPORT	DD FORM 1176 REPORT
Column C (Funds available for Oblig in CFY)	Line 6 minus Line 4
Column D (Avail for Oblig to End of Qtr)	Line 7 plus Line 8 minus Line 8B
Column E (CFY Obligations)	Line 7 minus Line 4
Column F (Unliq Obligs brought forward/transferred)	Line 11A
Column G (CFY Disbursements)	Line 14A
Column H (Unliq Obligs, EOP)	Line 13A
Column I (Total Unoblig Balance)	Line 8 plus Line 9
Are Columns H and I positive?	
Column I should be greater than Column J	
No credit amounts in Columns E & G for current year	
Column F Advance equals 30 Sep Column H	
Column B equals 30 Sep Column B plus or minus current year funding and/or order changes	
Column C equals 30 Sep Column I plus or minus current year funding and/or order changes	
Column H (Advances section)	Line 13A3

Edit Checks Performed:

Department
Appropriation/Budget Activity Code (BAC)
Accounting Date
Submitter

**CHECKLIST FOR
DD-COMP(M) 725 -- REPORT OF REIMBURSABLE TRANSACTIONS
(REIMBURSEMENTS)**

DD-COMP(M) 725 REPORT	DD FORM 1176 REPORT
Column B (Brought forward Receivables)	30 Sep Line 13B1
Column C (Brought forward Unfilled Orders)	30 Sep Line 13B3
Column D (Total Reimbursements Anticipated)	Line 3
Column E (Total Reimbursements Earned)	Line 3A
Column F (Change in Unfilled Customer Orders)	Line 3B
Column G (Anticipated Orders)	Line 3C
Column H (Collections)	Line 14B
Column I (Reimbursements Receivable, EOP)	Line 13B1
Column J (Unfilled Customer Orders, EOP)	Line 13B1
Are all amounts in current year positive, except undistributed?	
Is total of Column I positive, except undistributed?	
Is the total of Column J positive?	

Edit Checks Performed:

Department
Appropriation/Reimbursement Source Code (RSC)
Accounting Date
Submitter

**CHECKLIST FOR
SF 225 -- REPORT ON OBLIGATIONS**

SF 225 REPORT	DD FORM 1176 REPORT
Section I Total Gross Obligations by Object Class (Unexpired only)	Line 7
Section II Total (All unexpired years only)	Line 3A plus Line 3B plus Line 4
Does Section III equal Section I minus Section II?	
Section IV	Sum of all Line 7's less Line 4's (Expired only)
Section V	Line 13 (All fiscal years)

Edit Checks Performed:

Department
Appropriation
Accounting Date
Submitter
Object Class

**GENERAL FUNDS AND DWCF CHECKLIST FOR
SF 133 -- REPORT ON BUDGET EXECUTION BALANCES BROUGHT FORWARD**

Make sure all balances brought forward from the previous fiscal year-end remain the same.

Current SF133	=	September 30 Balances Brought Forward
Line 2A	=	Line 9 (Unobligated Balance) (plus) Line 10 (Unobligated Balance Not Available)
Line 12	=	(Gross Unpaid Obligations = 30 Sep PY lines: 14C + 14D) (plus) (Uncollected Reimbursable Orders = 30 Sep PY: 14A + 14B)

Validation Checks Performed:

Current Year Lines Positive - 15A
 Current Year Lines Negative - 15B, 3B1
 Prior Year Lines Positive - 4A
 All Years Positive - 8A, 8B, 14C, 14D
 All Years Negative - 14A, 14B
 Line 6A thru 6F = Credits
 Line 7 = Line 11

Gross Unpaid Obligations (14C + 14D) = -4A + 8 + 30 Sep Gross Unpaid
 Obligations + Obligations Transferred - 15A.

Uncollected Reimbursable Orders (14A + 14B) = (3A + 3B + 30 Sep
 Uncollected Reimbursable Orders + Reimbursables Transferred + 15B) *-1.
 (Current year only)

DWCF SUPPLEMENTAL REPORT OF
FEDERAL AND NON-FEDERAL ORDERS RECEIVED
(REPLACES DD-COMP(M) 725 -- REPORT OF REIMBURSABLE TRANSACTIONS)

Format:

Appropriation	Limit	FY	Federal Orders	Non-Federal Orders
			\$000	\$000

**DWCF CHECKLIST FOR
SF 225 -- REPORT ON OBLIGATIONS**

SF 225 REPORT	SF133 REPORT
Section I Total Gross Obligations by Object Class (Unexpired only)	Line 8
Section II Total (All unexpired years only)	Line 3A plus Line 3B plus Line 4
Does Section III equal Section I minus Section II?	
Section IV	= 0
Section V	Line 14

APPROPRIATION CANCELATION DATES

FY	1 YEAR	2 YEAR	3 YEAR	5 YEAR
94				SEP 30, 03
95			SEP 30, 02	SEP 30, 04
96		SEP 30, 02	SEP 30, 03	SEP 30, 05
97	SEP 30, 02	SEP 30, 03	SEP 30, 04	SEP 30, 06
98	SEP 30, 03	SEP 30, 04	SEP 30, 05	SEP 30, 07
99	SEP 30, 04	SEP 30, 05	SEP 30, 06	SEP 30, 08
00	SEP 30, 05	SEP 30, 06	SEP 30, 07	SEP 30, 09
01	SEP 30, 06	SEP 30, 07	SEP 30, 08	SEP 30, 10
02	SEP 30, 07	SEP 30, 08	SEP 30, 09	SEP 30, 11
03	SEP 30, 08	SEP 30, 09	SEP 30, 10	SEP 30, 12

